



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH FOND DU LAC WATER UTILITY

Principal Office: 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH FOND DU LAC WATER UTILITY**Utility Address:** 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**When was utility organized?** 5/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KAREN MATZE**Title:** ADMINISTRATOR/CLERK-TREASURER**Office Address:**16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** tunke@virchowkaruse.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** tunke@virchowkrause.com**Date of most recent audit report:** 12/31/1998**Period covered by most recent audit:** 1/1/98 through 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL TOLVSTAD**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:CHUCK BAU, VILLAGE TRUSTEE
SUSAN ERKE, VILLAGE TRUSTEE
JAMES MOON, VILLAGE PRESIDENT
JAN PINTO, VILLAGE TRUSTEE
JAMES WACHS, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	472,393	411,621	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	225,130	204,579	2
Depreciation Expense (403)	59,318	55,535	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,887	63,379	5
Total Operating Expenses	346,335	323,493	
Net Operating Income	126,058	88,128	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	126,058	88,128	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,767	8,136	10
Miscellaneous Nonoperating Income (421)	217	0	11
Total Other Income	8,984	8,136	
Total Income	135,042	96,264	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	135,042	96,264	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,624	2,811	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	28,196	30,723	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	30,820	33,534	
Net Income	104,222	62,730	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	752,907	690,177	20
Balance Transferred from Income (433)	104,222	62,730	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	20,000	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	837,129	752,907	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	8,767	5
Total (Acct. 419):	8,767	
Miscellaneous Nonoperating Income (421):		
Miscellaneous Nonoperating Income	217	6
Total (Acct. 421):	217	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Operating transfer to municipality	20,000	10
Total (Acct. 435)--Debit:	20,000	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	472,393	0	0	0	472,393	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	472,393	0	0	0	472,393	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	91,574		91,574	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	91,574	0	91,574	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,573,292	3,026,529	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	667,654	606,175	2
Net Utility Plant	2,905,638	2,420,354	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	35,600	6,388	6
Special Funds (125)	75,549	64,256	7
Total Other Property and Investments	111,149	70,644	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	38,330	31,569	8
Temporary Cash Investments (132)	323,815	141,972	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	85,374	78,321	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	641	15,830	14
Materials and Supplies (150)	14,174	10,627	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	462,334	278,319	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,232	14,856	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,232	14,856	
Total Assets and Other Debits	3,491,353	2,784,173	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	345,004	345,004	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	837,129	752,907	23
Total Proprietary Capital	1,182,133	1,097,911	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	435,000	475,000	25
Other Long-Term Debt (224)	300,000	0	26
Total Long-Term Debt	735,000	475,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	65,954	6,893	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	54,833	54,833	31
Interest Accrued (237)	2,213	2,700	32
Other Current and Accrued Liabilities (238)	5,239	5,239	33
Total Current and Accrued Liabilities	128,239	69,665	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,445,981	1,141,597	41
Total Liabilities and Other Credits	3,491,353	2,784,173	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,035,835	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	537,457				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,573,292	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	667,654	0	0	0	10
Total Accumulated Provision	667,654	0	0	0	
Net Utility Plant	2,905,638	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	606,175				606,175	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,318				59,318	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,601				3,601	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,919	0	0	0	62,919	13
Debits during year						14
Book cost of plant retired	1,440				1,440	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,440	0	0	0	1,440	19
Balance End of Year	667,654	0	0	0	667,654	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,174	10,627	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,174	10,627	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 DEBT ISSUE	2,624	428	12,232	1
Total			12,232	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	345,004	1
Changes during year (explain):		
None		2
Balance end of year	345,004	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992 GO REFUNDING	02/01/1992	12/01/2006	6.00%	435,000	1
Total for Account 223				435,000	
Other Long-Term Debt (224)					
1998 Bond Anticipation Notes	12/01/1998	12/01/1999	4.18%	300,000	2
Total for Account 224				300,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,833	1
Accruals:		
Charged water department expense	61,888	2
Charged electric department expense		3
Charged sewer department expense	1,603	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,491	
Taxes paid during year:		
County, state and local taxes	54,833	6
Social Security taxes	8,105	7
PSC Remainder Assessment	553	8
Other (explain):		
NONE		9
Total payments and other debits	63,491	
Balance end of year	54,833	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1992 General Obligation Refunding	2,700	28,196	28,683	2,213	2
Subtotal	2,700	28,196	28,683	2,213	
Other Long-Term Debt (224)					
Bond anticipation notes	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,700	28,196	28,683	2,213	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,141,597	0	0	0	0	1,141,597	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
Wisconsin Avenue Project	304,384					304,384	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,445,981	0	0	0	0	1,445,981	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	35,600	2
Total (Acct. 124):	35,600	
Special Funds (125):		
Redemption Fund - Savings	68,974	3
Depreciation Fund - Savings	6,575	4
Total (Acct. 125):	75,549	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	85,374	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	85,374	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Receivable from tax agency	641	13
Total (Acct. 145):	641	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,026,970	0	0	0	3,026,970	1
Materials and Supplies	12,400	0	0	0	12,400	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	636,914	0	0	0	636,914	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,293,789	0	0	0	1,293,789	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,108,667	0	0	0	1,108,667	
Net Operating Income	126,058	0	0	0	126,058	8
Net Operating Income as a percent of						
Average Net Rate Base	11.37%	N/A	N/A	N/A	11.37%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	345,004	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	795,018	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,140,022	
Net Income		
Net Income	104,222	5
Percent Return on Proprietary Capital	9.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

There is no interest accrued shown on the bond anticipation notes because the year end accrual amounts are immaterial.

Contributions in Aid of Construction (Account 271) (Page F-18)

Dollars added under the Wisconsin Avenue Project are contributions in aid of construction at 12/31/98. There are no dollars added in mains, services, and hydrants because there was not an accurate count at year end. The dollars remain in construction work in progress at 12/31/98.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Ms. Karen Matze, Administrator
North Fond Du Lac Water Utility
16 Garfield Street
North Fond Du Lac WI 54937-1399

1998 Analytical Review DWCCA-4230-PJL

Dear Ms. Matze:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated November 7, 1996, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciation expense on each of the water utility plant accounts. A copy of these depreciation rates is on the enclosed Schedule 2. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$67,676, whereas only \$59,010 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$8,666.

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$70,352, whereas only \$62,919 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$7,433.

Because these depreciation rates were used in the last rate case in docket 4230-WR-104, it is necessary that these under accruals be recorded as an adjusting journal entry during 1999. Please provide this office with the date that the adjusting journal entry on the enclosed Schedule 1 is made in your records, and confirm that the depreciation rates on the enclosed Schedule 2 will be used beginning in 1999.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that your six inch water meters have not been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in

FINANCIAL SECTION FOOTNOTES

compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. James Moon, Village President

Response received 8/3/99.

#1, Adjusting entries made 7/27/99, authorized rates will be used in '99.

#2, utility will address this matter in '99.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	460,885	1
Total Sales of Water	460,885	
Other Operating Revenues		
Forfeited Discounts (470)	1,773	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	4,200	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,535	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,508	
Total Operating Revenues	472,393	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,131	8
Pumping Expenses (620-625)	38,530	9
Water Treatment Expenses (630-635)	8,023	10
Transmission and Distribution Expenses (640-655)	24,119	11
Customer Accounts Expenses (901-904)	24,920	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	119,407	14
Total Operation and Maintenance Expenses	225,130	
Other Operating Expenses		
Depreciation Expense (403)	59,318	15
Amortization Expense (404-407)		16
Taxes (408)	61,887	17
Total Other Operating Expenses	121,205	
Total Operating Expenses	346,335	
NET OPERATING INCOME	126,058	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,635	79,775	250,930	4
Commercial	86	23,552	48,473	5
Industrial	3	2,160	4,994	6
Total Metered Sales to General Customers (461)	1,724	105,487	304,397	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,741		151,146	8
Other Sales to Public Authorities (464)	17	4,590	5,342	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,482	110,077	460,885	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	151,146	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	151,146	
Forfeited Discounts (470):		
Customer late payment charges	1,773	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,773	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Water tower lease rental	4,200	8
Total Rents from Water Property (472)	4,200	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,325	10
Other (specify):		
Miscellaneous permits, connections, and other	210	11
Total Other Water Revenues (474)	5,535	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	4,559	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	307	3
Maintenance of Water Source Plant (605)	5,265	4
Total Source of Supply Expenses	10,131	
PUMPING EXPENSES		
Operation Labor (620)	3,343	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,859	7
Operation Supplies and Expenses (623)	2,340	8
Maintenance of Pumping Plant (625)	3,988	9
Total Pumping Expenses	38,530	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,981	10
Chemicals (631)	2,132	11
Operation Supplies and Expenses (632)	1,303	12
Maintenance of Water Treatment Plant (635)	607	13
Total Water Treatment Expenses	8,023	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	143	14
Operation Supplies and Expenses (641)	451	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,184	16
Maintenance of Mains (651)	12,261	17
Maintenance of Services (652)	6,653	18
Maintenance of Meters (653)	3,384	19
Maintenance of Hydrants (654)	43	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	24,119	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,494	22
Accounting and Collecting Labor (902)	20,744	23
Supplies and Expenses (903)	1,682	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,920	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,848	27
Office Supplies and Expenses (921)	7,431	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	16,461	30
Property Insurance (924)	9,692	31
Injuries and Damages (925)	13,487	32
Employee Pensions and Benefits (926)	12,203	33
Regulatory Commission Expenses (928)	230	34
Miscellaneous General Expenses (930)	2,582	35
Transportation Expenses (933)	1,942	36
Maintenance of General Plant (935)	531	37
Total Administrative and General Expenses	119,407	
Total Operation and Maintenance Expenses	225,130	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		54,833	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,603	2
Net property tax equivalent		53,230	
Social Security		8,104	3
PSC Remainder Assessment		553	4
Other (specify): NONE			5
Total tax expense		61,887	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196840				3
County tax rate	mills		4.162622				4
Local tax rate	mills		6.635312				5
School tax rate	mills		10.735245				6
Voc. school tax rate	mills		1.403216				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.133235				10
Less: state credit	mills		1.551175				11
Net tax rate	mills		21.582060				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.635312				14
Combined School Tax Rate	mills		12.138461				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.773773				17
Total Tax Rate	mills		23.133235				18
Ratio of Local and School Tax to Total	dec.		0.811550				19
Total tax net of state credit	mills		21.582060				20
Net Local and School Tax Rate	mills		17.514917				21
Utility Plant, Jan. 1	\$	3,026,530	3,026,530				22
Materials & Supplies	\$	10,627	10,627				23
Subtotal	\$	3,037,157	3,037,157				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,037,157	3,037,157				26
Assessment Ratio	dec.		1.015814				27
Assessed Value	\$	3,085,187	3,085,187				28
Net Local & School Rate	mills		17.514917				29
Tax Equiv. Computed for Current Year	\$	54,037	54,037				30
Tax Equivalent per 1994 PSC Report	\$	54,833					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	54,833					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	25		3
Total Intangible Plant	25	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	22,066		4
Structures and Improvements (311)	21,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	68,629		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	112,510	0	
PUMPING PLANT			
Land and Land Rights (320)	391		12
Structures and Improvements (321)	190,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	413,512		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	635		20
Total Pumping Plant	605,093	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	14,166		22
Water Treatment Equipment (332)	31,001		23
Total Water Treatment Plant	45,167	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	681		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			25	3
Total Intangible Plant	0	0	25	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			22,066	4
Structures and Improvements (311)			21,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			68,629	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	112,510	
PUMPING PLANT				
Land and Land Rights (320)			391	12
Structures and Improvements (321)			190,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			413,512	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			635	20
Total Pumping Plant	0	0	605,093	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			14,166	22
Water Treatment Equipment (332)			31,001	23
Total Water Treatment Plant	0	0	45,167	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			681	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	362,464		26
Transmission and Distribution Mains (343)	1,355,446		27
Fire Mains (344)	0		28
Services (345)	147,593		29
Meters (346)	180,125	16,500	30
Hydrants (348)	102,925		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,149,234	16,500	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	14,998	2,670	34
Office Furniture and Equipment (391)	11,133		35
Computer Equipment (391.1)	10,100		36
Transportation Equipment (392)	10,011		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,475		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	32,928		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,395		44
Other Tangible Property (399)	1,036		45
Total General Plant	106,076	2,670	
Total utility plant in service directly assignable	3,018,105	19,170	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,018,105	19,170	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			362,464	26
Transmission and Distribution Mains (343)			1,355,446	27
Fire Mains (344)			0	28
Services (345)			147,593	29
Meters (346)	1,440		195,185	30
Hydrants (348)			102,925	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,440	0	2,164,294	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			17,668	34
Office Furniture and Equipment (391)			11,133	35
Computer Equipment (391.1)			10,100	36
Transportation Equipment (392)			10,011	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			18,475	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			32,928	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			7,395	44
Other Tangible Property (399)			1,036	45
Total General Plant	0	0	108,746	
Total utility plant in service directly assignable	1,440	0	3,035,835	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	1,440	0	3,035,835	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,827	12,827	1
February			11,697	11,697	2
March			13,181	13,181	3
April			12,823	12,823	4
May			15,181	15,181	5
June			14,997	14,997	6
July			15,567	15,567	7
August			14,942	14,942	8
September			14,014	14,014	9
October			13,645	13,645	10
November			12,831	12,831	11
December			16,772	16,772	12
Total for year	0	0	168,477	168,477	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				168,477	16
Less: Water sold				110,077	17
Losses and unaccounted for				58,400	18
Percent unaccounted for to the nearest whole percent (%)				35%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Major water loss resulting Wisconsin Avenue construction.					
Maximum gallons pumped by all methods in any one day during reporting year				737	21
Date of maximum: 6/2/1998					22
Cause of maximum:					23
High water usage					
Minimum gallons pumped by all methods in any one day during reporting year				303	24
Date of minimum: 3/30/1998					25
Total KWH used for pumping for the year				231,755	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
603 VAN DYNE ROAD	2	655	12	1	Yes	1
140 WINNEBAGO STREET	3	365	10	1	Yes	2
1115 VAN DYNE ROAD	4	750	20	1	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	PACO	GOULDS	5
Year Installed	1990	1990	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,150	3,300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1990	1990	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3	WELL 4	14
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	18
Year Installed	1947	1959	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	300	300	775	21
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	US MOTORS	22
Year Installed	1947	1959	1990	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	40	75	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4 5
Year constructed	1970	1990	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	155	16	9 10
Total capacity in gallons	200,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,660	0		0	1,660	1
P	D	2.000	12	0	0	0	12	2
M	D	4.000	12,847	0	0	0	12,847	3
P	D	4.000	6	0	0	0	6	4
M	D	6.000	46,195	0	0	0	46,195	5
P	D	6.000	7,079	0	0	0	7,079	6
M	T	8.000	26,763	0	0	0	26,763	7
P	D	8.000	808	0	0	0	808	8
M	D	10.000	6,374	0	0	0	6,374	9
M	D	12.000	564	0	0	0	564	10
Total Within Municipality			102,308	0	0	0	102,308	
P	D	8.000	17,941	0	0	0	17,941	11
Total Outside of Municipality			17,941	0	0	0	17,941	
Total Utility			120,249	0	0	0	120,249	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,224	0	0	0	1,224		1
M	1.000	101	0		0	101		2
P	1.000	52	0	0	0	52		3
M	1.500	6	0	0	0	6		4
M	2.000	19	0	0	0	19		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
Total Utility		1,406	0	0	0	1,406	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,643	32	48	0	1,627	0	1
0.750	63	26	0	0	89	0	2
1.000	17	4	0	0	21	0	3
1.500	15	6	0	0	21	0	4
2.000	18	6	0	0	24	0	5
6.000	1	0	0	0	1	0	6
Total:	1,757	74	48	0	1,783	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,552	36	0	5	0	34	1,627	1
0.750	60	7	0	0	0	22	89	2
1.000	1	10	2	3	0	5	21	3
1.500	0	14	0	1	0	6	21	4
2.000	0	10	0	8	0	6	24	5
6.000	0	1	0	0	0	0	1	6
Total:	1,613	78	2	17	0	73	1,783	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	26				26	1
Within Municipality	157				157	2
Total Fire Hydrants	183	0	0	0	183	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	394
Number of distribution system valves end of year:	420
Number of distribution valves operated during year:	165

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

The utility purchased a large amount of meters in 1998. Instead of testing old meters, they were replaced in 1998.

Hydrants and Distribution System Valves (Page W-18)

The utility realizes that less than half of the hydrants were tested in 1998.
